

Internal Revenue Service
memorandum

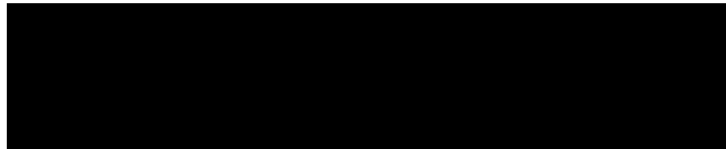
date: **AUG 15 1991**

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1079-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED], the date that it no longer had employees, ICC authority, the track, or equipment necessary to operate a railroad.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008880

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

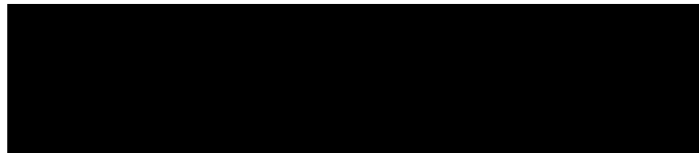
JUN 27 1991

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

EMPLOYER STATUS DETERMINATION RATIONALE

[REDACTED]

According to information furnished by [REDACTED]
Controller of [REDACTED], in letters
dated [REDACTED] and [REDACTED], [REDACTED]
[REDACTED] discontinued operation of its railroad in
[REDACTED] and last paid employees in [REDACTED]. The last of
its equipment was sold in [REDACTED]. [REDACTED] continues to own [REDACTED]
mile of track on a siding that connects to a [REDACTED]
[REDACTED] siding and one locomotive with an estimated value of
\$[REDACTED]. All the rest of its track has been sold, and the land
where the track was located is in the process of being sold. The
Interstate Commerce Commission authorized [REDACTED] to abandon its
railroad in Docket No. [REDACTED], decided [REDACTED].

Based upon the information provided, it is determined that
[REDACTED] ceased to be an employer under
the Railroad Retirement Act and the Railroad Unemployment
Insurance Act at the close of business on [REDACTED]
since as of that date it no longer had employees, ICC authority,
the track, or equipment necessary to operate a railroad.